The Role of Management Accounting In The Decision-Making Process: In Kurdistan Region Telecommunications

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***Abstract*— The study investigates the influence of Managerial accounting in telecommunications company decision-making. The study's novelty is rooted in its ability to elicit ideas from telecoms firms in order to demonstrate that managerial accounting's functions are also essential factors in determining its importance and effectiveness. As a result, the functions of managerial accounting in telecommunications businesses were determined using an ordinary least squares regression model. This was done utilizing information gathered from 120 employees of Korek Telecommunications Company in Erbil, Iraq. The study's findings revealed that using management accounting to collect and communicate information helps telecoms businesses make better decisions. The findings also revealed that employing management accounting to process data and produce high-quality reports had a negative impact on telecoms businesses' decision-making. The study's findings suggest that the efficient application of management accounting in decision-making is not limited to the firm's financial elements. The study reveals that large potential gains in financial performance are possible when organizations pay attention to management accounting components of data collection, processing, and communication, as well as the preparation of high-quality reports, both practically and academically.**

***Keywords*— communicating information, process information, management accounting,. Collecting information, quality reports decision making**

INTRODUCTION

1.1 BACKGROUND OF STUDY

Accounting is one of the most important cornerstones of any organization, whether private or public. Accounting's importance is linked to a variety of features and applications, and numerous theories maintain that it is necessary for a variety of reasons. Azadnia, Saman, and Wong (2015), for example, believe that accounting gives a specific type of knowledge that is required to make logical business decisions. Accounting information can easily offer more detailed information about corporate operations and condition, according to Abubakar et al. (2017). Accounting data, on the other hand, is made up of a variety of various forms of data, ranging from costing to management accounting. The topic of managerial accounting is receiving a lot of interest lately (Azudin & Mansor, 2018; Bouková, 2015; Chia, 1995; Dávila, 2019).

In the meanwhile, there is a substantial positive relationship between accounting information and decision-making (Ada & Ghaffarzadeh, 2015). This is because the nature and quality of information provided determine the quality of decisions made by businesses. This type of data provides a complete account of the actions that have taken place within the company. This also includes the company's operational capability and financial situation (Bobrysev et al., 2015). This is especially significant given the fact that the level of rivalry that organizations confront in today's economic environments has greatly evolved (Bouková, 2015). This puts companies under a lot of pressure to make excellent decisions that will help them stay in business and deal with competition. This is particularly true in the global telecoms and banking sectors (Bromwich & Scapens, 2016). Iraq's northern provinces, The telecommunications industry is critical to the continued development and growth of the economy and financial markets. As a result, the quality of business decisions is critical not only for sustaining operations but also for offering other benefits that are essential for social and economic development. This demonstrates how critical it is for businesses to have the right kind and quality of data in order to make reasonable decisions.

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but also for offering other benefits that are essential for social and economic development. This demonstrates how critical it is for businesses to have the right kind and quality of data in order to make reasonable decisions. North Iraq which are increasingly embracing management accounting practices to make Iraq's north which are increasingly adopting management accounting approaches in order to make better decisions Different managerial accounting principles, on the other hand, can be useful in some situations while failing in others. As a result, in any economic setting, such as Northern Iraq, it is critical to consider the ramifications of economic or commercial circumstances. This is in accordance with Hoozée and Mitchell's (2018) assertion that management accounting's potential to improve decision-making is dependent on a variety of factors. decisions. As a result, the successful use of management accounting to gather, process, and convey information, as well as generate quality reports, will differ depending on the industry and economy. As a result, this research is linked to a look at the function of management accounting in decision-making, with a particular focus on telecommunications businesses in Northern Iraq.

It's worth noting that one of the most crucial aspects of a corporate organization is decision-making. A number of crucial aspects are linked to the importance of decision making. For example, Butterfield (20160) claims that decision-making helps an organization achieve its objectives. To be more explicit, the importance of decision-making was linked to the ability to achieve and improve good performance. Another study by Garrison et al. (2010) found that decision making allows a corporation to counteract the consequences of competitive pressure, allowing the firm to survive. The relevance of decision making is clear in a variety of sectors, including expanding market share (Socea, 2012), for growth (Horngren et al., 2010), increasing shareholder value (Hilton & Platt, 2013), and so forth. In the meanwhile, the significance of decision-making cannot be overstated. That is to say, decision-making is critical for any business, whether little or large, private or public. The telecoms business is one of the primary areas where decision-making is taking a toll. This is due to the fact that the telecommunications business requires numerous beneficial advancements in a variety of areas (Hilton & Platt, 2013). Such fields include the financial sector, which is developing services such as ebanking. The rise and development of ebanking influenced the growth and development of shopping. These important advancements, as well as the telecoms industry's other positive contributions, highlight the importance of the decisions made by telecommunications businesses. As a result, it's important to remember that making decisions is critical for the development of new and better goods and servicesOn the other hand, high and rising operational expenses have been a major impediment to the telecommunications industry's expansion and growth. Telecommunications' operational expenditures are expected to consume more than 20% of earned revenue (Nekrasova, Leventsov & Axionova, 2015). The development of innovative products and services will be limited if such costs are not regulated or kept within appropriate boundaries. Studies have been conducted to see whether there are any methods that may be used to reduce the high and rising operational costs (Garrison et al., 2010; Hilton & Platt, 2013). The use of management accounting is one of the most often advised solutions (Butterfiled, 2016). However, research on the role of management accounting in decision-making has been limited. As a result, the purpose of this research is to look into the functions of management accounting in telecommunications company decision-making.

I. 2. Literature review

In research, defining terminology has been and continues to be a major difficulty. This is due to the fact that words and concepts can be defined in a variety of ways. As a result, comparable issues can arise when it comes to the concept of management accounting (Scapens, 1991). Scapens claims that some definitions are too broad and do not adequately describe the underlying issue. One explanation is that thoughts and/or ideas are always changing as a result of changes in dynamic conditions (Azudin & Mansor, 2018). This emphasizes the significance of thoroughly researching the subject topic.

Management accounting is defined as the process by which managers obtain, measure, analyze, prepare, interpret, and pass financial information in order to aid in the planning, evaluation, and control of organizational activities in a way that maximizes the use of organizational resources (Institute of Management Accountants (IMA), IMA, 1981, p. 1). Management accounting, on the other hand, is defined as an organizational strategy targeted at increasing organizational value through improved resource use while coping with competitive and dynamic organizational settings (Chartered Institute of Management Accounting (CIMA), 2005).

The main principle that can be drawn from the two definitions is that management accounting plays a crucial role in the management of organizational resources, regardless of which term is used. The circumstances in which an organization makes decisions are continually changing. As a result, management accounting can be an important instrument for businesses to deal with organizational, market, and environmental change. Apart from that, management accounting is associated with the effective and efficient utilization of organizational resources (Hoozée & Mitchell, 2018). The application of strategies and procedures such as management accounting to make choices is linked to the effective and efficient use of organizational resources (Butterfield, 2016).

Starting with its primary focus and importance, a more extensive and descriptive evaluation of the notion of management accounting can be made. First and foremost, Martin et al. (2015) believe that the primary goal of management accounting is to provide information to firms. Managers at all levels of the organization can benefit from this information. The rationale for the need for information is that good information delivered through management accounts improves organizational efficiency. (Litvaj and Stancekova, 2004) (2015) As a result, the primary goal of management accounting is to provide managers with the information they need to improve organizational efficiency. The objective, however, is not simply in providing information; the information must also be presented in a way that allows managers to make decisions quickly and easily. This is because such data must be examined and given to managers, owners,

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and other stakeholders in order for them to make decisions that affect the organization's profitability.

Second, according to Li (2017), management accounting is crucial because it makes it easier to analyze the causes and consequences of two or more variables. That is, to show the link between two or more business factors, as well as how they interact. Though profit and loss statements frequently include information or specifics about a company's operational activities, they do not always provide a clear picture of which business variables or results influenced the other variables. As a result, management accounting enables businesses to develop models and methodologies for depicting and analyzing such interactions. This emphasizes the significance of this research into the roles of management accounting in decision-making, particularly in telecommunications businesses.

Accounting information might occasionally fail to provide detailed information when given in a conventional way, according to Hosomi, Scarbrough, and Ueno (2017). As a result, management accounting enables businesses to gain the essential information and insights through the application of particular concepts and approaches.. Control accounting, project evaluation, marginal costing, budgetary control, standard costing, and financial planning and analyses are examples of such methods. However, the study does not show the precise nature of management accounting's responsibilities in decision-making. As a result, the goal of this research is to address this problem and contribute to a better understanding of how to use management accounting to make decisionsThe usage and importance of management accounting in business, according to Hilton and Platt (2013), can never be separated from decision making. This means that the functions of management accounting and decision-making have an inextricable positive relationship. That is, business decisions are made based on the availability and application of management accounting systems. That is, to gather, process, and disseminate data while also producing high-quality reports. Granlund and Lukka (2017) pointed out that the distinction between management accounting and regular accounting information is stark, despite the fact that both are based on similar data. As a result, when utilized to analyze financial data, management accounting can be said to lack set rules. However, there will always be disparities in application and results obtained between the two. This is because the management accountant's ability to collect, process, and present information, as well as produce excellent reports, is heavily reliant on his or her concern, as well as the abilities and qualifications of the management accountant.

Garrisson et al. (2010) were able to prove that management accounting is essential for forecasting, which is a crucial task. This is because the necessity of predicting is becoming increasingly apparent around the world as businesses confront increasing levels of competition (Dávila, 2019). As a result, organizations must be able to handle such competitive pressure by being able to collect, process, and convey information, as well as produce quality reports, using the many types of forecasting tools available through management accounting. Regardless of whether there are positive benefits or features to management accounting in business, it also has a set of restrictions. For example, according to a study by Butterfield (2016), the major obstacle in management accounting is a lack of accounting records. Meaning that the outcomes of management accounting examinations and analyses will continue to be reliable and close to being completely accurate. As a result, faulty records might lead to inaccurate reports throughout the management accounting process. Furthermore, despite the fact that it is employed to make business decisions, management continues to play an important function in commercial organizations. As a result, management accounting can be defined as a tool for managing enterprises in various sections of the country or sectors of the economy. When used to collect, process, and convey information, as well as to produce high-quality reports, this will provide the much-desired efficacy in decision-making.

On the other hand, it's crucial to remember that management accounting is merely a tool for making decisions. The ultimate decision is made by managers who have the authority to make choices, therefore it cannot be considered a management replacement (Martin et al., 2015). There are also additional expenses associated with the adoption and implementation of management accounting procedures. Such expenses can be costly, and they can negate the company's gains (Chan, 2002). Management accounting is bound to suffer from biases, according to Azudin and Mansor (2018), which might undermine the trustworthiness of processed data. Concerns have also been raised that managerial accounting is marked by psychological resistance (Phadoongsitthi, 2003). The use of management accounting necessitates the implementation of new systems and procedures. According to Otley (2016), there is a strong positive relationship between management accounting and decision making, which employees may not be comfortable with the implementation of new changes. As a result, management accounting assists businesses in making critical business decisions. Maintaining a competitive position, according to Otley, is one of the most important decisions that firms make utilizing management accounting. Furthermore, management accounting has a long history of assisting businesses in developing cultural values, supporting organizational activities, encouraging behaviors, and guiding managerial action (Richardson, 2017). However, much of the focus on the usage of management accounting is on dealing with management's internal demands (to collect, process and communicate information as well as to produce quality reports). Other theories indicate that management accounting's value is solely based on the availability of information (Dávila, 2019; Richardson, 2017; Trucco, 2015). Managers require information in order to make choices, and one of the greatest methods to access this knowledge is through management accounting. Acquisitions (finance), risk analysis (investment), integration (strategic management), product pricing (marketing), and so on are examples of such information. Managers will gather data that is relevant to their judgments, and management accountants are frequently the source of this data. Management accounting, according to Hosomi, Scarbrough, and Ueno (2017), aids in the collecting, processing, and dissemination of information to aid in decision-making. Furthermore, the use of management accounting allows businesses to tailor their operating standards to meet specific requirements (Trucco, 2015). This is due to the fact that

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management accounting adheres to a set of worldwide accounting standards. As a result, the company's actions and results can be compared to those of other businesses, particularly international businesses.

According to Richardson (2017), managers make strategic decisions based on information provided by management accountants. This data can be divided down into different aspects or groupings, making it easier for managers to distribute duties. That is, the data can be segmented into production, sales, marketing, batch, and so on. This will allow each manager to concentrate on a single department or organizational function. As a result, each department or activity can have its own performance rating and measuring system.. According to Richardson (2017), managers make strategic decisions based on information provided by management accountants. This data can be divided down into different aspects or groupings, making it easier for managers to distribute duties. That is, the data can be segmented into production, sales, marketing, batch, and so on. This will allow each manager to concentrate on a single department or organizational function. As a result, each department or activity can have its own performance rating and measuring system. As a result, effective decisions are those that take into account both quantitative and qualitative components of information in the majority of cases.

3. Research design

The purpose of the study was to reduce and reorganize difficult research problems using a quantitative research design (Mujis, 2010). A quantitative research design is a form of study in which numerical data is used to quantify a research problem (Mugenda, 1999). This study adopted a design like this because it supplied crucial information for making smart business judgments (Vogt, 2007). It also enabled the study's validity to be improved by determining the statistical significance of the model variables. Furthermore, according to Dörnyei (2007), a quantitative research design is advantageous since it minimizes the likelihood of making errors. A regression model was used to assess both the relationship and size of effects of management accounting features and decision making in order to achieve the stated research objective. This was furthered by the use of primary data gathered from employees of telecommunication companies in Erbil, North Iraq. Descriptive statistics and correlation coefficient tests were used to analyze the acquired data. Cronbach alpha tests were also used to conduct reliability testing, which was done in order to confirm that all ethical requirements were followed. The statistical package for social sciences (SPSS) 23 was used to analyze the data..

3.1 Research instrument

Butterfield's ideas were used to create the research equipment (2016). This was significant because it allowed comparisons to be made between the findings of this study and those of Butterfield. Furthermore, the research instrument was created using empirical principles from previously validated investigations. This helped to ensure that the questionnaire remained extremely valid and reliable for the study's objectives. There were two sections to the questionnaire. The first component concentrated on gathering information about the participants' demographics, while the second section covered information about management accounting's responsibilities and effects on decision-making. In the first and second portions, components were measured using five-point and four-point Likert scales, respectively. I completely disagree, I disagree, neutral, I agree, and I completely agree were the values on the five-point Likert scale, which ranged from one to five. The four-point Likert scale had values ranging from one to four, with one to four corresponding to very important, moderately important, very important, and not at all important.

3.2 Population and sampling methods

The research will be focused on an analysis of the roles of management accounting in telecommunications decision-making in Erbil. A research population of 120 employees from Korek Telecommunications Company will be used to determine the sample size. This is critical because broad generalizations regarding the functions of management accounting in decision-making in the telecommunications industry can be drawn (Cooper, Schindler & Sun, 2006). As a result, the sample size was calculated from the study population of 135 employees using Mugenda's (1999) sample size determination formula, as demonstrated using expression (1). This is because the researcher was able to draw conclusions based on the actual population size using this calculation (Cooper, Schindler & Sun, 2006). The sample size was S, the population size was P, and the margin of error was MOE, which is normally 0.05. (Seber & Lee, 2012).

$$S = \frac{P}{1+P(MOE^2)} \quad \ldots\ldots (1)$$

Using expression (2), the sample size was calculated by inputting the population size and the MOE as follows:;

$$S = \frac{170}{1+170(0.05^2)} \quad \ldots\ldots (2)$$

This yielded a calculated figure of 119.298 and indicated that the researcher was interested in a sample size of 101 people. As a result, the Korek Telecommunications Company in Erbil received a total of 120 surveys.

3.3 Data analysis and presentation

The role of management accounting in the decision-making process was investigated using regression analysis in this study. The reason for this is that regression analysis allows you to investigate the relationship between management accounting and its functions (Sekaran & Bougie, 2016). Furthermore, regression analysis can be utilized to estimate the extent of the relationship between management accounting and decision-making (Seber & Lee, 2012). The regression model is based on the premise that decision making (DM) is a function of gathering information (CI), processing information (PI), and communicating information (QMAR) (COMI). This can be expressed as follows in a functional form:

$$DM = f(CI, PI, QMAR, COMI) \quad \ldots\ldots (3)$$

Expression (1) was introduced to regression analysis, which included the usage of an intercept (), coefficients (1–4), and an error term (). As a result, expression (2) yielded the following regression model:

$$DM = \alpha + \beta 1CI + \beta 2PI + \beta 3QMAR + \beta 4COMI + \mu \quad \ldots\ldots (4)$$

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- The test results were collected from the estimated regression model, and hypotheses were developed with respect to expression (2). As a result, the null hypotheses were written as follows:
- H1: The use of management accounting to collecting information has no significant effects on decision making.
- H2: The use of management accounting to process information has no significant effects on decision making.
- H3: The use of management accounting to prepare quality management accounting reports has no significant effects on decision making.
- H4: The use of management accounting to communicate information has no significant effects on decision making.

SPSS version 23 was used to analyze the calculated results. Microsoft Excel was also used as part of the data presentation process, which assisted in the organization of the data into intelligible charts and graphs.

3.4 Reliability tests

The internal consistency of the model variables was examined using Cronbach's alpha test in this study. Internal consistency tests, according to Cooper, Schindler, and Sun (2006), are necessary to examine the extent to which the constructs can deserve high dependability. According to Tavakol and Dennick (2011), for the model structures to give the appropriate internal consistency that might ensure high reliability, a minimum value of 0.70 is required.

3.5 Validity tests

Validity tests were performed using face validity tests. The extent to which the study instrument's variables or constructs measured the intended subject topics was measured by facial validity (Saunders, 2011). A draft questionnaire was given to two academic authorities at the study institution for additional examination in this regard. Academic officials were extremely pleased with the study instrument's variables or constructs' ability to gauge the specified topic area. That is, the construct's capacity to explain the role of management accounting in the decision-making process in great detail.

3.6 Ethical considerations

The study was carefully scrutinized to ensure that it adhered to the highest ethical standards possible. As a result, credit was given to all of the literary sources that were used. Furthermore, the researcher sought ethical approval from the institution of study to ensure that the study adhered to the university's quality and international standards. This also includes measures to ensure that the data contained in the research instrument adheres to the intended ethical standards. In addition, the research was conducted with the participants' verbal consent after they had given their written approval. The researcher also ensured that the results were not made public without the participants' permission.

4. Results

A total of 120 questionnaires were distributed to telecommunications personnel in Erbil, Iraq, and 107 of them were completed and returned satisfactorily. According to the demographic information of the 107 respondents analyzed, 51.4 percent of the employees were male, compared to 48.6 percent of female employees. The age group of 26-33 years old had the biggest number of employees, accounting for 36.4 percent of the total number of employees, with 8 employees aged 42 or older.

The data revealed that 28 employees had diplomas, 32 employees had BSc/Ba degrees, 44 employees had MSc/MA degrees, and three employees had PhD degrees. The corporate office employs 63 people, while the branch office employs 44. There were also considerable differences in the number of employees working under different levels of management. That is, 46 employees are under the supervision of junior level managers, 48 employees are under the supervision of middle level managers, and 23 are under the supervision of middle level senior level managers.

77 employees agreed that the reports contain financial information from their jobs. The reports do not contain financial information at work, according to 30 employees. This demonstrates that ensuring that financial information is given to all employees, stakeholders, and owners of the organization in order to make corporate choices is extremely important. Furthermore, it is possible to say that the distribution of financial data varies by department. That is, departments differ in their need for, reliance on, and application of financial data. As a result, their reports will include varying amounts of financial data. (see Table 3.1).

Table 3.1: Demographic analysis

Variable	Description	Count	Percentage
Gender	Female	52	48.6
	Male	55	51.4
	Total	107	100
Age group	18-25 years	31	29.0
	26-33 years	39	36.4
	34-41 years	29	27.1
	42 years +	8	7.5
	Total	107	100
Educational qualification	Diploma	28	26.2
	BSc/BA	32	29.9
	MSc/MA	44	43.9
	PhD	3	
	Total	107	100
Work location	Head office	63	58.9
	Branch office	44	41.1
	Total	107	100
Managerial level	Junior level	46	
	Middle level	48	
	Senior level	23	
	Total	107	100
Do reports contain financial information at work?	Yes	77	72.0
	No	30	28.0
	Total	107	100

4.1 Use of financial information

The study's secondary goal was to figure out what management accounting may be used for. Financial information is primarily vital for guiding and regulating performance, according to the employees. This is because 33 employees agreed that using financial data to achieve this goal was a good idea. It was also

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noticed that 20 employees, the second largest amount, felt that financial information is useful for assessing the firm's competitive position. Financial knowledge is useful to 19 people for allocating resources, 16 people for generating long-term strategies and objectives, and 19 people for developing short-term plans and goals. 11 for setting goals and objectives, and 8 for encouraging people to work toward the organization's objectives.

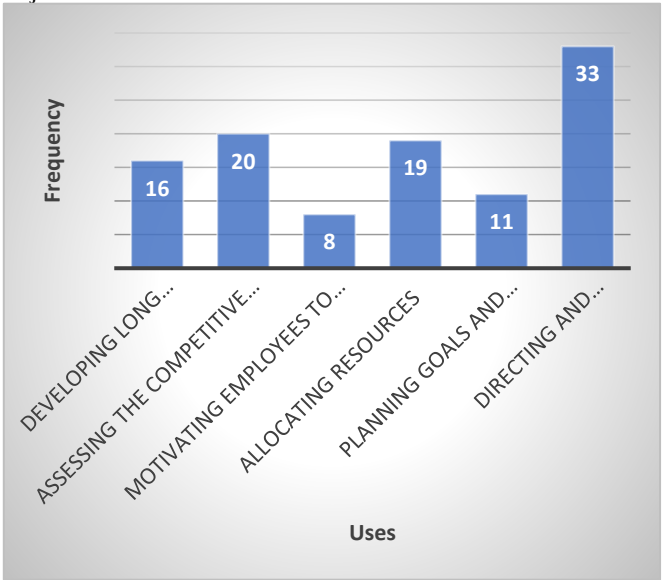

Figure 3.1: Uses of management accounting in decision making

4.2 Descriptive analysis

All of the model variables were given descriptive statistics. The findings revealed that the respondents regard data collecting as a moderately important and/or large source of concern. This is demonstrated by a mean value of 3.750.648 and a comparatively high standard deviation, implying a significant responsive effect of gathering information on other variables. With a value of 2.9000.490, the variable processing information was found to have the lowest mean effects. This could indicate that respondents believe processing information has little or no impact on other management accounting variables or decision-making.

Table 3.2: Descriptive analysis

Variable	Mean	Std. Dev
collecting information	3.749	0.648
quality of management accounting reports	3.729	0.498
processing information	2.900	0.490
communicating information	3.743	0.536

4.3 Correlation aspects between management accounting and decision making

The association between management accounting factors (gathering information, processing information, quality of management accounting reports, and disseminating information) and decision making was determined using the Pearson correlation coefficient test. First and foremost, the findings revealed that all management accounting variables are strongly connected. This could imply that if one of the management accounting variables improves, the other variables will improve as well. Second, the findings reveal that management accounting factors (information collection, processing, and management quality) have positive associations. Accounting reports and information communication) as well as decision-making.

Table 3.3: Correlation coefficient test

	DM	CI	PI	QMAR	COMI
DM	1				
CI	0.661*	1			
PI	0.185	0.373*	1		
QMAR	0.645*	0.975*	0.331*	1	
COMI	0.667*	0.355*	0.072		1

Decision making (DM), collecting information (CI), processing information (PI), quality of management accounting reports (QMAR) and communicating information (COMI).

The capacity of a company to gather more and reliable information has a strong and substantial positive correlation of 0.975, which may be explained by the fact that providing high-quality reports is highly influenced by its ability to collect more and trustworthy information (Hematfar et al. 2010). The communication of information and the processing of information, on the other hand, have a low and inconsequential correlation of 0.072. This means that information processing is heavily reliant on the efficiency of the company's information systems and is less on the final task of information communication (Baharmfar & Rassoli, 2001).

4.4 Model summary

The estimated OLS regression model had an R-square value of 0.657, indicating that collecting information, processing information, the quality of management accounting reports, and communicating information account for 65.7 percent of the variations in telecommunications company decision-making abilities (see Table 4.5). The difference between R2 and Adjusted R2 is modest, indicating that the model did not contain any unnecessary variables. Furthermore, the F-statistic of 48.753 was found to be significant at 1% (0.000), indicating that the estimated model was properly described.

Table 3.4: Model summary

R2	Adjusted R2	Std. error
0.657	**0.643**	**0.3874**

F-statistic = 48.753; probability = 0.000

4.5 The role of management accounting in the decision-making process

An OLS regression model was constructed using SPSS version 23 to determine the responsibilities of management accounting. The findings revealed that management accounting has a favourable impact on telecoms company decision-making. This is because a one-unit increase in telecommunications businesses' ability to collect data will result in a 1.025-unit improvement in decision-making. This is consistent with the findings of Ed (2000), who claims that a high level of information availability improves an organization's ability to make reasonable decisions.

The findings also demonstrate that the quality of management accounting reports has a negative impact on telecoms

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businesses' decision-making processes. This is because a 1-unit improvement in the quality of management accounting reports resulted in a 0.386-unit decrease in the telecoms businesses' decision-making abilities. This is mostly due to the implementation of new management accounting systems and ideas, which are typically imported from other nations (Hematfar et al. 2010). As a result, managers and other stakeholders will need to be trained on how to use these systems and reports, lengthening the time it takes to make decisions. As a result, an increase in the quality of management accounting reports can be considered to lower telecommunications businesses' decision-making ability in this scenario.

Table 3.5: The role of management accounting in the decision-making process

Variables	Coeff.	Stand. err	t-stat.	p-value
Constant	**-0.625**	**0.365**	**-.1765**	**0.081**
collecting information	**1.025**	**0.351**	**2.917**	**0.004**
quality of management accounting reports	**-0.386**	**0.353**	**-1.095**	**0.276**
processing information	**-0.065**	**0.087**	**-0.744**	**0.458**
communicating information	**0.604**	**0.076**	**7.982**	**0.000**

The findings also suggest that when the amount of time and processing operations that must be handled increases, telecoms businesses' decision-making abilities decline. This is due to a 0.065 inverse link between information processing and decision making. According to Alqashi (2003), this is due to increased processing time for information and reports due to system failures, conflicts, extensive chains of commands, and other factors.

It was discovered that using management accounting to transmit information had a favourable impact on telecoms firms' decision-making ability. It can be seen that a 1-unit increase in communication information results in a significant 0.065-unit increase in telecoms businesses' decision-making ability. This view was supported by Reyes, Rodrigues, and Dolado (2007), who stated that giving managers with the necessary knowledge improves their decision-making ability.

4.6 Reliability tests

Cronbach's alpha was used to measure the variables' internal consistency in terms of decision-making reliability. That is, to what extent they can be used to explain differences in decision-making. All of the alpha values are above 0.70 in the established results, indicating that all of the variables have strong internal consistency. In other words, when utilized to illustrate the functions that management accounting variables play in decision making, they may be considered to be extremely dependable.

Table 3.6: Reliability tests

Variable	Cronbach's alpha	Decision
Decision making	0.735	Highly reliable
collecting information	0.719	Highly reliable
quality of management accounting reports	0.725	Highly reliable
processing information	0.858	Totally reliable
communicating information	0.811	Totally reliable

Conclusions

The goal of the study was to look into the function of management accounting in telecommunications company decision-making. The findings revealed that a large proportion of telecommunications professionals believe financial data is crucial for directing and controlling performance. It may also be deduced from the study that telecoms corporations use financial data in a variety of ways. As a result, financial data is used to assess a company's competitive position, allocate resources, define long-term strategies and goals, set goals and objectives, and motivate people to work toward the company's objectives. This means that financial data is used for a variety of objectives, each of which varies in importance depending on the department's activity. Collect, process, and convey information, as well as produce quality reports, are all examples of how management accounting can be utilized to make choices. All of the management accounting factors are positively connected, according to the findings. As a result, if one of the management accounting variables improves, the other variables will improve as well. Furthermore, there are favourable relationships between management accounting factors (information collection, processing, management accounting report quality, and information communication) and decision making. However, the ability of a corporation to collect more and reliable data is a major factor in delivering high-quality reports. On the other hand, information processing is heavily dependent on the efficiency of the company's information systems and less so on the ultimate task of information communication.

The acquired results are consistent with the current literature on the function of management accounting in information collection. The premise is that having a lot of information makes it easier for a company to make sensible decisions. On the other hand, when the amount of time and quantity of processing tasks increases, telecommunications businesses' decision-making abilities drop According to a linked study, this is due to increased processing time for information and reports due to system failures, disputes, extended chain of commands, and other factors (Alqashi, 2003). Furthermore, an increase in communication data leads to a major improvement in telecoms businesses' decision-making ability. This is due to the fact that giving managers the knowledge they need improves their decision-making ability.

Overall, the findings suggest that management accounting has a considerable impact on telecoms company decision-making. A somewhat high R-squared and a large F-statistics support this. As a result, we can deduce that management accounting is critical in decision-making.

Recommendation

On the basis of the obtained results, recommendations were made. As a result, the following suggestions have been made:

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- • There is a larger need to improve data gathering by utilizing primary data sources such as surveys, data bases, and other sources of data.
- • A lot of effort should be put into giving additional information to managers regarding the newly implemented financial reporting methods. This will help ensure that the quality of management accounting reports does not jeopardize decision-making.
- • To improve the effectiveness and efficiency of the decision-making process, new and advanced information systems are required to improve the processing of financial data.
- • To make information flow more smoothly within telecommunications organizations, effective communication routes are required. It also entails reducing impediments to communication.

Suggestions for future studies

Because this research relies on data from telecommunications providers, the findings can only be applied to telecommunications firms. Future research should compare telecommunications companies to other businesses to improve the applicability of the findings.

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